

PHILIP MORRIS USA**INTER-OFFICE CORRESPONDENCE**

120 PARK AVENUE, NEW YORK, NY 10017-5592

TO: Distribution
FROM: Ellen Merlo
SUBJECT: AAA Audit

DATE: March 26, 1996

Attached is the proposal regarding our audit that I received today from Senator Rudman's office. Could you review the materials and let me know if you have any concerns.

I am going to set up a call with Norm Harrison, Carl Hampe, Denise and I for later on this week to convey any comments that we might have on their proposal. Of course, anyone else that wishes to join the call is welcome.

At the same time, I am going to ask some of our people in market research whether or not they are familiar with any and all of these firms, but especially Hoffman Research Associates. I know we have done work in the past with Audits & Surveys but do not know what our current relationship, if any, is with them.

I look forward to your comments.

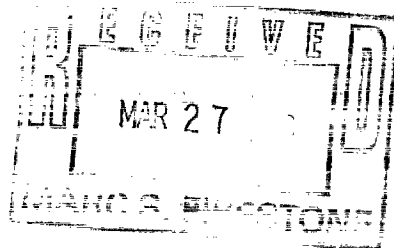


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Attachments

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